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RULES CLEARINGHOUSE

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CLEARINGHOUSE RULE 96-137

Comments

[NOTE: All citations to “Manual” in the comments below are to the Administrative Rules Procedures Manual, prepared by the Revisor of Statutes Bureau and the Legislative Council Staff, dated October 1994.]

2. Form, Style and Placement in Administrative Code

a. In the last paragraph on the second page of the analysis, the reference to “s. 40.15 (6) (a) 2., Stats.,” should be to “s. 40.25 (6) (a) 2., Stats.” Also, it is suggested for clarity that the analysis indicate that s. 40.25 (6) (a) 5., Stats., as created by Act 302, limits the amount of maximum contribution to that permitted under s. 415 of the Internal Revenue Code.

b. In the “statutes interpreted” section on the fifth page, a reference should be included to s. 40.03 (1) (am), Stats., which requires that the Wisconsin Retirement System comply with the Internal Revenue Code as a qualified plan for income tax purposes. Also, in the list of statutes interpreted by the rule, it appears that the citation to “40.06 (d) and (e)” should be replaced by a reference to “40.08 (6) (d) and (e).” Finally, in the reference to related federal statutes and regulations, it appears that the citation to the treasury regulation should be to “Treas. Reg. 1.415-6 (b) (3) (iii).”

c. In s. ETF 20.14 (3), the notation “ss.” should be replaced by the notation “s.” and the first occurrence of the notation “s.” should be deleted.

d. In s. ETF 20.14 (4) (a) 2., it is preferable to include a numerical cross-reference rather than a reference to a “statute.” Also, the phrase “and in ss. ETF 20.14 to 20.18” should be replaced by the phrase “, in this section and in ss. ETF 20.15 to 20.18.”

e. In s. ETF 20.14 (4) (b), the phrase “at its discretion” is unnecessary and should be deleted. [See also s. ETF 20.14 (6) (d).]

f. In s. ETF 20.15 (3) (c), the notation “s.” should precede the notation “ETF.”

g. The treatment clause in SECTION 8 should read: “ETF 20.18 (3) (b) 2. is renumbered ETF 20.18 (3) (c) 1. a.” The treatment clause in SECTION 9 then should read: “ETF 20.18 (3) (b) 3. and 4. are renumbered ETF 20.18 (3) (b) 2. and (c) 1. b. and amended to read:”. Finally, the treatment clause of SECTION 10 should read: “ETF 20.18 (3) (c) 1. (intro.) and 2. are created to read:”. (The version of par. (c) contained in the rule-making order should be divided so that the first sentence, subd. 1., ends with a colon and the second sentence is presented as subd. 2. The newly created material should not be shown with underscoring.)

h. In s. ETF 20.18 (3) (b) 2., the notation “s.” should precede the notation “ETF.”

i. In s. ETF 20.18 (7) (e), the word “~~The~~” should precede the phrase “Within 30 days of the notification, the.”

j. In the treatment clauses of SECTIONS 15 and 16, the word “to” should be replaced by the notation “ETF.”

5. Clarity, Grammar, Punctuation and Use of Plain Language

Section ETF 20.15 (2) (a) 2. describes the treatment the department will give a payment received on or after January 31, 1997. What treatment will the department give the payment if it is received before January 31, 1997?